

VILLAGE OF CAMBRIDGE

LOCAL LAW #2 OF 2006

A LOCAL LAW ENTITLED: "VILLAGE OF CAMBRIDGE ALTERNATIVE VETERAN'S EXEMPTION FROM REAL PROPERTY TAXATION LOCAL LAW NO. 2 OF 2006"

Be it enacted by the Board the Trustees of the Village of Cambridge as follows:

Section 1: Title.

The title of this local law shall be "Village of Cambridge Alternative Veteran's Exemption From Real Property Taxation Local Law No. 2 of 2006." The law may be cited as VOC LL2-2006.

Section 2: Authority.

This local law is enacted pursuant to the authority of: a) Municipal Home Rule Law Section 10(1)(i), which authorizes a Village to adopt a local law not inconsistent with the provisions of the Constitution or not inconsistent with any general law relating to its property, affairs or government; and b) Real Property Tax Law Section 458-a (2)(d)(ii), which authorizes a Village to adopt a local law to increase the maximum exemption allowable in paragraphs a, b and c of subdivision (2)(d)(ii) of Section 458-a of the Real Property Tax Law.

Section 3: Exemption.

Pursuant to the provisions of Real Property Tax Law Section 458-a(2)(d)(ii), the Village of Cambridge hereby establishes the maximum exemptions allowable in paragraphs a, b and c of Section 458-a (2) of the Real Property Tax Law as follows:

A. Qualifying Residential Real Property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provide however that such exemption shall not exceed the lesser of eighteen thousand dollars (\$18,000) or the product of eighteen thousand dollars (\$18,000) multiplied by the latest state equalization rate for the Village of Cambridge.

B. In addition to the exemption provided by Section 3(A) above, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed the lesser of twelve thousand (\$12,000) or the product of twelve thousand dollars (\$12,000) multiplied by the latest state equalization rate for the Village of Cambridge.

C. In addition to the exemptions provided by Sections 3(A) and (B) above, where the veteran received a compensation rating from the United States Veterans Administration because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating, provided, however, that such exemption shall not exceed the lesser of sixty thousand dollars (\$60,000) or the product of sixty thousand dollars (\$60,000) multiplied by the latest state equalization rate for the Village of Cambridge.

Section 4: Application for Exemption.

Application for such exemption must be made by the owner or all of the owners of the

property on forms prescribed by the New York State Board of Real Property Services. Such application shall furnish the information, and the forms are to be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the taxable status date. Such exemption shall be automatically granted on each subsequent assessment roll and the owner or owners shall not be required to re-file each year; provided, however, that applicants *shall* be required to re-file on or before the taxable status date if the percentage of disability percentage increases or decreases, or may re-file if other changes have occurred which affect qualification for an increased or decreased amount of exemption.

Section 5: Penalties.

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and upon a conviction for any such violation, the person so convicted shall be subject to the penalties prescribed in the Penal Law.

Section 6: Severability.

If any term or provision of this local law, or the application thereof to any person or circumstance, shall to any extent be determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this local law, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this local law shall be valid and be enforced to the fullest extent permitted by law.

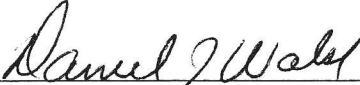
Section 7: Effect of Other Laws.

All ordinances and local laws in conflict with the provisions of this local law are hereby suspended and superseded to the extent necessary to give this local law full force and effect. Upon the repeal of this local law, however, any ordinances or local laws so suspended and superseded by virtue of the provisions of this Local Law shall again be deemed to be in full force and effect in accordance with their terms unless expressly modified, suspended or repealed by the terms of another ordinance or local law hereafter adopted.


Section 8: Effective Date and Duration.

This local law shall take effect upon adoption and filing with the Secretary of State, as provided in Section 27(3) of the Municipal Home Rule Law, and shall remain in force and effect for a period of six (6) months from its effective date, or until the effective date of a subsequently enacted zoning law of the Village of Cambridge, whichever first occurs.

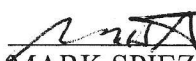
ENACTED this 7th day of August, 2006 by the Board of Trustees of the Village of Cambridge, Washington County, New York.


DANIEL J. WALSH, Mayor


DEDE NASH, Trustee


MIKE WYATT, Trustee


THOMAS KEARNEY, Trustee


MARK SPIEZIO, Trustee